

PROVISIONAL STATEMENT

OF

REVENUE AND EXPENDITURE (ENGLAND, SCOTLAND, AND IRELAND).

A PROVISIONAL STATEMENT showing, for the year ended the 31st day of March 1901: (1) the estimated amount contributed by *England, Scotland, and Ireland* respectively to the REVENUE collected by Imperial officers; (2) the estimated expenditure incurred on English, Scottish, and Irish services chargeable against such REVENUE; and (3) the consequent balances of REVENUE which were available for Imperial expenditure.

Treasury Chambers,
17 May 1901. }

AUSTEN CHAMBERLAIN.

(The figures given in this Statement will be liable to be revised on the completion of the final Accounts relating to Revenue and Expenditure for 1900-1.)

Ordered, by The House of Commons, to be Printed,
17 May 1901.

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Part I.—REVENUE.

1900-1901.

PART I.—REVENUE.

1900–1901.

I. REVENUE (Net Receipts).

	As Received.					As Contributed.				
	From Imperial Sources.	In England.	In Scotland.	In Ireland.	Totals.	From Imperial Sources.	By England.	By Scotland.	By Ireland.	Totals.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Customs:										
Excise on Spirits	—	21,670,000	2,070,000	2,210,000	26,950,000	—	22,918,000	2,538,000	2,718,000	28,174,000
Local Taxation Revenue	—	189,000	22,000	10,000	211,000	—	183,000	19,000	16,000	218,000
Excise:										
Excise on Spirits	—	39,174,000	9,354,000	6,006,000	54,534,000	—	35,896,000	4,554,000	3,370,000	43,820,000
Local Taxation Revenue	—	5,335,000	785,000	302,000	6,422,000	—	4,686,000	580,000	187,000	5,453,000
Rentals, &c. Duties:										
Rentals on Breweries	—	10,207,000	1,100,000	754,000	12,061,000	143,000	10,484,000	1,190,000	734,000	12,601,000
Local Taxation Revenue	—	8,410,000	675,000	146,000	9,231,000	78,000	8,568,000	676,000	146,000	9,390,000
Stamps:										
Stamp Duty	—	6,085,000	500,000	887,000	7,472,000	33,000	6,312,000	620,000	897,000	7,832,000
Local Tax	—	700,000	55,000	—	755,000	—	732,000	140,000	—	872,000
Stamp Duty	—	1,889,000	115,000	—	2,004,000	—	2,321,000	140,000	—	2,461,000
Income Tax	—	25,747,000	2,810,000	945,000	39,502,000	254,000	25,193,000	2,615,000	874,000	28,682,000
TOTAL REVENUE FROM TAXES	—	92,805,000	16,345,000	10,775,000	119,925,000	666,000	97,417,000	12,133,000	6,460,000	115,010,000
Post Office:										
Post Office	—	11,719,000	1,305,000	785,000	13,809,000	—	11,712,000	1,315,000	785,000	13,792,000
Telegraph	—	9,170,000	945,000	375,000	10,490,000	—	9,870,000	945,000	175,000	10,990,000
Green Lands	—	417,000	54,000	84,000	555,000	—	417,000	54,000	84,000	555,000
Interest on Sanitary Loans, &c.	—	—	—	—	—	—	—	—	—	—
Municipalities	—	798,000	86,000	117,000	991,000	1,300,000	798,000	86,000	117,000	991,000
TOTAL NON-TAX REVENUE	—	12,994,000	1,750,000	1,081,000	15,825,000	2,084,000	15,797,000	1,790,000	1,081,000	18,668,000
AGGREGATE REVENUE	—	105,799,000	18,095,000	11,856,000	135,750,000	2,084,000	115,214,000	14,923,000	7,541,000	140,248,000
Per Cent.	—	77.17	12.95	8.75	100.00	1.53	89.65	10.64	5.48	100.00
(a) For the Exchange	—	105,799,000	18,095,000	11,856,000	135,750,000	2,084,000	115,214,000	14,923,000	7,541,000	140,248,000
(b) For the Local Taxation Accounts	—	9,080,000	1,305,000	785,000	11,175,000	—	9,080,000	1,305,000	785,000	11,175,000

AMOUNT AND PROPORTION OF REVENUE CONTRIBUTED BY EACH KINGDOM IN THE YEAR 1900-1901.

	REVENUE (Net Receipts) as Collected.				REVENUE (Net Receipts) as Adjusted to give for Contributions.				REMARKS.
	Collected in England.	Collected in Scotland.	Collected in Ireland.	TOTAL.	Contributed by England.	Contributed by Scotland.	Contributed by Ireland.	TOTAL.	
	£.	£.	£.	£.	£.	£.	£.	£.	
Cocoa - - - - -	207,000	4,000	1,000	312,000	190,000	25,000	27,000	242,000	By population proportions.
Claret and Coffee - - -	353,000	15,000	1,000	369,000	340,000	10,000	14,000	364,000	By proportions ascertained for 1893-94, from Railway, &c. Returns. See Parliamentary Paper 225, 1893, page 31.
Dried Fruits - - - - -	323,000	11,000	5,000	339,000	274,000	27,000	38,000	339,000	By population proportions.
Foreign Spirits - - - -									
Excise Revenue - - - -	8,000,000	479,000	320,000	8,800,000	5,220,000	429,000	910,000	6,559,000	By proportions ascertained for 1900-1901.
Local Taxation Revenue -	190,000	92,000	10,000	292,000	188,000	19,000	16,000	223,000	
	4,000,000	100,000	27,000	4,227,000	4,072,000	255,000	260,000	4,587,000	
Tax - - - - -	5,730,000	106,000	307,000	6,253,000	4,700,000	420,000	617,000	5,737,000	By proportions ascertained for 1900-94, from Railway, &c. Returns. See Parliamentary Paper 225, 1891, page 31.
Telephone - - - - -	9,700,000	1,000,000	1,200,000	12,900,000	10,100,000	1,200,000	1,500,000	12,800,000	By proportions ascertained for 1900-94, upon basis of rates of maintenance and salaries.
Wine - - - - -	1,300,000	90,000	50,000	1,440,000	1,270,000	90,000	110,000	1,470,000	By proportions ascertained for 1900-94, from Railway, &c. Returns. See Parliamentary Paper 225, 1891, page 31.
Other Articles - - - -	50,000	9,000	6,000	65,000	50,000	8,000	8,000	66,000	By population proportions.
TOTAL NET RECEIPTS - £.	21,850,000	9,500,000	2,250,000	33,600,000	21,100,000	2,270,000	2,810,000	26,180,000	
PER CENT. - - - -	62.50	28.57	6.87	100.00	62.50	6.87	30.63	100.00	
(a) For the Excise Revenue - £.	21,850,000	9,500,000	2,250,000	33,600,000	21,100,000	2,270,000	2,810,000	26,180,000	
(b) For the Local Taxation Revenue - £.	190,000	92,000	10,000	292,000	188,000	19,000	16,000	223,000	

* £. 8,000,000 of this was due to excess allowances from bonded warehouses in the early part of 1901, in anticipation of increased duties on Tea and Tobacco.

INLAND REVENUE.

AMOUNT and Proportion of REVENUE contributed

H R A D.	REVENUE (Net Receipts) as Collected.				
	Collected in England	Collected in Scotland	Collected in Ireland	Total.	
EXCISE :	£.	£	£.	£.	
Spirits—					
Excise Revenue - - - - -	7,221,600	1,302,000	4,981,000	13,504,600	1
Local Taxation Revenue - - - - -	345,000	245,000	220,000	810,000	2
Beer—					
Excise Revenue - - - - -	11,699,000	725,000	1,105,000	13,529,000	3
Local Taxation Revenue - - - - -	397,000	54,000	50,000	491,000	4
Licenses—					
Excise Revenue - - - - -	24,000	5,000	214,000	243,000	5
Local Taxation Revenue - - - - -	3,860,000	373,000	—	4,233,000	6
Railway Duty - - - - -	308,000	20,000	—	328,000	7
Other Items - - - - -	7,000	1,000	—	8,000	8
TOTAL EXCISE - - - - - £	20,400,000	2,400,000	6,320,000	29,120,000	9
(a) FOR THE EXCHEQUER - - - - - £	19,174,000	2,054,000	6,400,000	27,628,000	10
(b) FOR THE LOCAL TAXATION ACCOUNTS £	4,226,000	700,000	200,000	5,126,000	11
REVENUE, &c. DUTIES :					
Stamp Duty (1894) :					
Excise Revenue - - - - -	7,980,000	808,000	510,000	8,498,000	12
Local Taxation Revenue : * Personality Contribution	2,280,000	980,000	130,000	3,390,000	13
Agricultural Rates Act - - - - -	1,027,000	160,000	—	1,187,000	14
Private Duty :					
Excise Revenue - - - - -	30,000	3,000	4,000	37,000	15
Local Taxation Revenue - - - - -	30,000	3,000	4,000	37,000	16
Stamp Duty (Temporary) - - - - -	17,000	2,000	9,000	28,000	17
Legacy Duty - - - - -	1,700,000	220,000	120,000	2,040,000	18
Succession Duty - - - - -	600,000	80,000	80,000	760,000	19
Corporation Duty - - - - -	44,000	1,000	—	45,000	20
TOTAL REVENUE, &c. DUTIES - - - - £	14,187,000	1,993,000	654,000	16,834,000	21
(a) FOR THE EXCHEQUER - - - - - £	13,507,000	1,790,000	734,000	16,031,000	22
(b) FOR THE LOCAL TAXATION ACCOUNTS £	3,680,000	473,000	140,000	4,293,000	23
† STAMPS - - - - -	6,540,000	303,000	267,000	7,110,000	24
LAND TAX - - - - -	700,000	30,000	—	730,000	25
HOUSE DUTY - - - - -	1,580,000	110,000	—	1,690,000	26
INCOME TAX (Approximate distribution of receipt)					
Schedule A—Land and Houses - - - - -	6,010,000	799,000	444,000	7,253,000	27
Schedule B—Occupation of Land - - - - -	127,000	32,000	98,000	257,000	28
Schedule C—Government Stocks, &c. - - - - -	1,648,000	—	26,000	1,674,000	29
Schedule D—Public Companies, Foreign Dividends, Consols, &c. - - - - -	3,558,000	975,000	127,000	4,660,000	30
£	10,303,000	1,806,000	295,000	12,404,000	31
Schedule E—Trades and Professions - - - - -	5,780,000	877,000	178,000	6,835,000	32
Schedule F—Public Offices, &c., Official Salaries - - - - -	675,000	10,000	35,000	720,000	33
Schedule G—Non-Official Salaries - - - - -	1,100,000	144,000	45,000	1,289,000	34
£	1,375,000	157,000	70,000	1,602,000	35
TOTAL INCOME TAX - - - - - £	18,747,000	2,843,000	542,000	22,132,000	36
AGGREGATE INLAND REVENUE - - - - £	70,540,000	14,044,000	8,480,000	93,064,000	37
Per Cent. - - - - -	70.65	14.08	8.60	93.33	38
(a) FOR THE EXCHEQUER - - - - - £	68,704,000	13,823,000	8,400,000	90,927,000	39
(b) FOR THE LOCAL TAXATION ACCOUNTS £	7,836,000	1,221,000	400,000	9,457,000	40

* Including amount applied to charges under the Tobacco and Wine Duties Act 1893.

† Exclusive of Post and Packet Stamps.

‡ £ 1,000,000 of this was due to excess clearance from bonded warehouses in the early part of 1894 in anticipation of an increase of the Spirit Duty.

INLAND REVENUE.

by each KINGDOM in the Year 1890-1901.

	REVENUE (Net Receipt) as Adjusted to give true Contribution.					REMARKS.
	Imperial Sources.	England.	Scotland.	Ireland.	TOTAL.	
	£.	£.	£.	£.	£.	
1	—	13,479,600	3,311,000	2,413,000	10,803,000	Based on consumption of spirits as beverages in each Kingdom, as ascertained from the per cent returns of reasonable duty-paid spirits.
2	—	694,999	187,000	100,000	917,000	
3	—	11,803,000	504,000	935,000	13,242,000	Adjusted on basis of statistics of transit of beer in three Kingdoms in the year 1890-91.
4	—	300,000	20,000	31,000	351,000	
5	—	31,000	5,000	210,000	246,000	Revenue as collected.
6	—	3,000,000	331,000	—	3,370,000	
7	—	306,000	21,000	—	327,000	
8	—	7,000	1,000	—	8,000	
9	—	28,910,000	5,314,000	3,507,000	38,527,000	- - - TOTAL EXCISE.
10	—	30,299,000	4,534,000	3,570,000	38,904,000	
11	—	4,298,000	380,000	137,000	5,015,000	
12	142,000	3,041,000	898,000	516,000	4,497,000	Revenue as collected, but with allowance made for duty on property of persons dying domiciled outside the United Kingdom.
13	45,000	3,257,000	890,000	156,000	4,248,000	
14	50,000	1,301,000	103,000	—	1,454,000	
15	1,000	34,000	5,000	4,000	44,000	
16	1,000	34,000	5,000	4,000	44,000	
17	—	3,460,000	280,000	314,000	3,954,000	Revenue as collected.
18	293,000	13,072,000	1,665,000	874,000	16,799,000	- - - TOTAL ESTATE, &c. DUTIES.
19	145,000	10,484,000	1,199,000	796,000	12,460,000	
20	72,000	3,748,000	475,000	148,000	4,283,000	
21	55,000	6,702,000	820,000	291,000	7,868,000	- - - STAMPS.
						A slight correction has been made to meet the case of newspapers effected in London, but relating to Scotland and Ireland: 14 per cent. of one-fourth of total produce being deducted from England, and 14 per cent. added in Scotland, and 9 per cent. added to Ireland.
22	—	2,921,000	146,000	—	3,067,000	A correction has also been made in respect of taxation levied on property situated in the United Kingdom, the proprietors of which are domiciled abroad.
						Revenue as collected.
23	—	6,183,000	831,000	478,000	7,492,000	- - - DATA.
24	200,000	5,987,000	1,182,000	563,000	7,892,000	Adjusted on basis of information derived from the statistics of Produce duty, with the same percentages as in prior year.
25	23,000	3,738,000	506,000	161,000	4,628,000	An allowance has also been made for duty on property of persons domiciled abroad.
						Duty to extent of one-fifth of total produce.
26	135,000	1,040,000	107,000	75,000	1,357,000	Revenue as collected, but with an allowance for duty on salaries of Imperial Officers.
27	308,000	23,158,000	3,016,000	374,000	27,856,000	- - - TOTAL INCOME TAX.
28	688,000	25,130,000	10,000,000	5,000,000	30,818,000	- - - AGGREGATE INLAND REVENUE
29	67	57 95	17 75	6 06	100 00	- - - Per Cent.
30	208,000	68,361,000	9,500,000	5,900,000	83,553,000	
31	78,000	8,074,000	1,028,000	577,000	9,467,000	

Part II.—EXPENDITURE.

1900-1901.

PART II.—EXPENDITURE.

1900-1901.

(EXCHEQUER ISSUES.)

	On Imperial Services.	On English Services.	On Scottish Services.	On Irish Services.	Total.
1. CHARGEABLE AGAINST EXCHEQUER REVENUE:	£.	£.	£.	£.	£.
National Debt Charges - -	19,836,000	—	—	—	19,836,000
Naval and Military Charges:					
(a) Army - - - -	91,925,000	—	—	—	91,925,000
(b) Navy - - - -	29,520,000	—	—	—	29,520,000
Civil Government Charges:					
(a) On Consolidated Fund -	782,000	314,000	187,000	171,000	1,354,000
(b) Voted - - - -	3,677,000	12,514,000	1,945,000	4,364,000	22,500,000
TOTAL CIVIL GOVERNMENT CHARGES - - - - £	4,459,000	12,828,000	2,032,000	4,535,000	24,854,000
Collection of Taxes - - -	—	2,205,000	365,000	241,000	2,811,000
Post Office Services - -	608,000	10,602,000	1,331,000	1,006,000	13,547,000
Payments to Local Taxation Authorities - - - -	—	—	98,000	1,054,000	1,152,000
TOTAL CHARGEABLE AGAINST EXCHEQUER REVENUE - - - - £.	140,803,000	20,535,000	3,598,000	6,896,000	171,832,000
2. MIX OUT OF LOCAL TAXATION REVENUE:			37,209,000		
Miscellaneous Local Charges	—	8,310,000	1,997,000	402,000	9,709,000
GRAND TOTAL - £.	140,803,000	28,845,000	4,595,000	7,298,000	181,541,000
			47,008,000		
<i>Per Cent., England, Scotland, and Ireland - - - -</i>	—	74.68	19.47	15.85	100.00
<i>Per Cent., Total - - - -</i>	75.67	18.62	2.55	3.76	100.00

Part III.—CONTRIBUTION TO IMPERIAL SERVICES.

This Table shows the Balances of Revenue contributed by England, Scotland, and Ireland, respectively, which are available for Imperial Expenditure after the Local Expenditure of those Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return :—

Year 1900-1.	England.	Per Cent.	Scotland.	Per Cent.	Ireland.	Per Cent.	Total.	Per Cent.
	£.		£.		£.		£.	
Total Revenue so contributed	113,904,000	82.24	14,989,000	10.44	9,581,000	6.92	137,553,000	100
Local Expenditure	84,810,000	74.08	4,925,000	10.47	7,866,000	16.45	47,601,000	100
Balance available for Imperial Expenditure	29,094,000	86.48	10,064,000	11.04	2,505,000	2.48	39,663,000	100

It should be borne in mind that in the last quarter of 1900-1, as in the last quarter of 1899-1900, abnormal clearances of certain dutiable articles were effected in anticipation of increased taxation. The result was that in those years the amount paid in duty in respect of some articles did not correspond with the consumption of those articles, nor, consequently, with the contribution of consumers to taxation. The amounts estimated to have been paid in anticipation in 1900-1, were 2,500,000*l.* under Customs Duties, and 1,050,000*l.* under Excise Duties.

PROVISIONAL STATEMENT
OF REVENUE AND EXPENDITURE
(ENGLAND, SCOTLAND, AND IRELAND).

A PROVISIONAL STATEMENT showing, for the year ended 31 March 1904: (1) the estimated amount contributed by English, Scottish, and Irish respectively, to the REVENUE collected by Imperial officers; (2) the estimated expenditure incurred on English, Scottish, and Irish services chargeable against such REVENUE; and (3) the consequent balances of REVENUE which were available for Imperial expenditure.

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